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**From:**

**Sent:** Tuesday, September 09, 2008 3:13:24 PM

**To:**

**Cc:**

**Subject:** FW: FSLG question- form 5754

Treas. Reg. 31.3402(q)-1(f) sets out the answer to the question posed below. It states: "For payments to more than one winner, a separate Form W-2G, which in no event shall be signed by the winner, shall be filed with respect to each such winner." It seems to me that the payer must send out a W-2G to each person listed on the Form 5754 (see Treas. Reg. 31.3402(q)-1(e) and (f)). Also, the instructions to Form W-2G and Form 5754 make clear that the person receiving the winnings must include the names of other winners on Form 5754 and that the payor must provide W2-Gs to each winner. I have attached the instructions (see pp.4, highlighted language).

Could you please pass this along to the originator? Thanks.